

  
**MANIPUR GAZETTE**  
सत्यमेव जयते

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**GOVERNMENT OF MANIPUR  
SECRETARIAT: FINANCE DEPARTMENT  
(EXPENDITURE SECTION)**

**NOTIFICATION**

Imphal, the 10<sup>th</sup> June, 2024

**No. FX – 8/13/2022 – e – FD-Part(1):** In exercise of the powers conferred under section 36 of the Eastern Bengal & Assam Excise Act, 1910 (1 of 1910) as extended to Manipur, the Governor of Manipur is pleased to make the following rules, further to amend the Manipur Excise Rules, 1962, namely:

**The Manipur Excise (Amendment) Rules, 2024**

1. **Short title and commencement.** (1) These rules may be called the Manipur Excise (Amendment) Rules, 2024.  
(2) These rules shall come into force with effect from the date of their publication in the Official Gazette of Manipur.
2. In the Manipur Excise Rules, 1962 (hereinafter referred to as the Principal Rules), -
  - i) for the words "Union Territory of Manipur" wherever they occur in the Principal Rules, the words "State of Manipur" shall be substituted.
  - ii) for the words "Chief Commissioner" wherever they occur in the Principal Rules, the words "Governor of Manipur" shall be substituted.
  - iii) for the words "Manipur Administration" wherever they occur in the Principal Rules, the words "State Government of Manipur" shall be substituted.
3. **Amendment of Rule 3.** In clause (d) of sub-rule 2 of rule 3 of the Principal Rules, the whole para shall be substituted with the following, namely, -
  - " (i) An import permit fee, of Rs.120.00 per case of Beer containing 12 bottles of 650ml. size or equivalent quantities and Rs.200.00 per case of IMFL containing 12 bottles of 750ml. size or equivalent quantities payable in advanced, shall be charged for issue of passes for import into Manipur.
  - (ii) A transport permit fee, of Rs. 20.00 per case of Beer containing 12 bottles of 650ml. size or equivalent quantities and Rs.100.00 per case of IMFL containing 12 bottles of 750ml. size or equivalent quantities payable in advanced, shall be charged for issue of transport permit of the above intoxicants manufactured/distilled in Manipur, within the State of Manipur. "
4. **Amendment of Rule 21:** In sub-rule (1) of rule 21 of the Principal Rules, the whole table after 1<sup>st</sup> Para shall be substituted with the following, namely, -
  - I. An import permit fee of Rs. 800.00 per case of Scotch Whisky containing 12 bottles of 750 ml size or equivalent quantity.
  - II. An import permit fee of Rs. 600.00 per case of Vodka, Gin, Brandy, Rum containing 12 bottles of 750 ml size or equivalent quantity.
  - III. An import permit fee of Rs. 500.00 per case of Wine containing 12 bottles of 750 ml size or equivalent quantity.
  - IV. An import permit fee of Rs. 400.00 per case of Beer containing 12 bottles of 650 ml size or equivalent quantity."

5. **Amendment of Rule 32.** In sub-rule (2) of rule 32 of the Principal Rules, for the figure "0.445", the figure "0.50" shall be substituted.
6. **Amendment of Rule 91.** In rule 91 of the Principal Rules, (i) after the 1<sup>st</sup> para, the following para shall be added as 2<sup>nd</sup> para, namely, -
 

**"Provided that exclusive privilege of country spirit may be granted to Government owned Agency/Corporation as decided by the State Government".**

 (ii) Further, the 2<sup>nd</sup> para of the Principal Rules shall be considered as 3<sup>rd</sup> para, and the sentence "**However, the condition may be relaxed for the Government-owned Agency/Corporation.**" shall be added after the first sentence of the 3<sup>rd</sup> para so renumbered.
7. **Amendment of Rule 93.** In rule 93 of the Principal Rules, the title and the 1<sup>st</sup> para shall be substituted with the following, namely, - "**Right of State Government to grant licence to any person.** — The Excise Commissioner shall forward the tenders with his recommendations to the Government which reserves to itself the right to accept any tender/grant licence to any Government owned Agency /Corporation as decided by the State Government. If none of the tenders is accepted by the Government on the ground that none of them, on due consideration, appears to be satisfactory, they reserve also the right to grant the licence to any person/**Government owned Agency/Corporation as decided by the State Government.**".
8. **Amendment of rule 107.** In rule 107 of the Principal Rules, for the words "by the Government at convenient places at the expense of Government", the words "**by the Government/Government owned Agency/Corporation as decided by the State Government at convenient places at the expense of Government/Government owned Agency/Corporation**" shall be substituted.
9. **Amendment of rule 116.** In rule 116 of the Principal Rules, the 2<sup>nd</sup> para shall be substituted with the following, namely, -
 

"Warehouses will be closed on Sundays and on such day/days as notified by the State Government; provided that in case of urgent necessity, the District Collector, the Sub-Divisional Officer or the Superintendent of Excise may direct that a warehouse shall not be closed on any particular day."
10. **Amendment of rule 127.** In rule 127 of the Principal Rules, for the figure "Rs. 50", the figure "Rs. 5,000/-" and for the figure Rs. 1,000, the figure "Rs. 1,00,000/-" shall be substituted.
11. **Substitution of rule 139.** For rule 139 of the Principal Rules, the following shall be substituted, namely, -
 

"a. **Limits of retail sale:** "Wholesale vend" means vend in quantities exceeding the limit of sale by retail.

"Retail vend" means vend in quantities not exceeding the limit of sale by retail.

The limits specified below shall be the limits of retail sale of intoxicants in the areas specified below:

Name of intoxicant	Area	Limit of retail sale
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(1) Foreign liquor	The territories to which the Act applies	18 bulk litre
(2) Rectified spirit/ denatured spirit	Do	5 bulk litre
(3) Ayurvedic medicinal preparations containing alcohol which are prepared by distillation into which alcohol is added	Do	5 bulk litre
(4) Country spirit	Do	18 bulk litre
(5) Methyl alcohol	Do	2.5 liter

**b. Limits exceeding retail sale:** Notwithstanding the provisions of Rule 139(a), person licensed to sell by retail the intoxicants specified in the first column of the subjoined table and licensed chemist may sell such intoxicants to the persons mentioned in the second column in quantities not exceeding those indicated in the third column:

Intoxicant	Persons	Quantity
Any intoxicant other than foreign liquor	A person specially licensed or holding a permit to possess a quantity exceeding the limit of retail sale.	The quantity specified in the licence or permit.
Denatured spirit	Licensed vendor of denatured spirit	The quantity specified in the licence or permit.
Rectified spirit	Licensed vendor of rectified spirit	The quantity specified in the licence or permit.

**c. Pass required for transport of intoxicants in excess of limit of retail sale:** No intoxicant exceeding the quantity declared to be the limit of sale by the retail sale shall be transported except under a pass.

**12. Substitution of rule 182.** For rule 182 of the Principal Rules, the following shall be substituted, namely, -

**"Minimum distance between shops:** 1(i) In urban areas the distance between two excise shops of similar description shall be as follows:

(a) For IMFL shops: 100 meters.

(b) For country spirit shops: 100 meters.

(ii) In rural areas the distance between two excise shops of similar description shall be as follows:

(a) For IMFL shops: 500 metres

(b) For country spirit shops: 500 metres

2. Government, may relax, if deemed necessary, the distance between two excise shops of similar description in urban or rural areas.”.

**13. Amendment of rule 183.** For rule 183 of the Principal Rules, the following shall be substituted, namely, -

**“Principles to be observed in selecting sites for liquor shops.** No IMFL and Beer retail 'OFF' licence or retail 'ON' licence shall be established within a radial distance of 100 (one hundred) metres from any place of public worship or educational institution or hospitals. No shop for the sale of liquor shall be (i) visible from a National or State Highway; (ii) directly accessible from a National or State Highway and (iii) situated within a distance of 500 meters of the outer edge of the National or State Highway or of a service lane along the highway. In case of areas comprised in local bodies with a population of 20,000 people or less, the distance of 500 meters shall stand reduced to 220 meters.

**Explanation:**

"distance" referred in above shall be measured from the mid-point of the entrance of the shop, along with the nearest paths by which a pedestrian ordinarily reaches to the midpoint of the Nearest gate of the institution, if there is compound wall and if there is no compound wall to the midpoint of the nearest entrance of the institution.

"Educational institutions" for the purpose of this rule means any Primary School, Middle School and High School recognized by the State Government or Central Government or any College affiliated to any University established by law, but does not include any private coaching or tutorial institution.

"Public place of worship" for the purpose of this rule means, a place of public worship having a pucca structure with a covered area of more than 200 square feet which is managed or owned by a registered public trust or a well-established and recognized management committee. "Hospitals" for the purpose of this rule means, any Government Hospital, Primary Health Centre or Primary Health Unit and includes Private Nursing Home, which has facility of a minimum of 30 (thirty) beds for treatment, of inpatients.

For the purpose of this rule such part of National Highway or State Highway which are situated within the limits of any Municipal Corporation, Municipality or Town Committee, shall not be treated as restriction:

Provided that even when any place of public worship or educational institution or hospital comes into existence subsequent to the establishment of the licensed premises, the aforesaid distance provision shall apply, subject to the provision that the licensee shall be given a reasonable opportunity to shift or relocate his premises.

(2) Premises for the wholesale and retail sale of foreign liquor shall not be allowed within the same compound.”.

**14. Substitution of rule 184.** For rule 184 of the Principal Rules, the following shall be substituted, namely, -

**“Sites of shops to be periodically examined.** The location of existing shops should be examined at least once in three years with a view to ascertaining whether it conforms to the rules in respect of sites. The shops which upon enquiry are established to be violating

the rule\$ in respect of sites, shall be bound to shift or relocate its licensed premises before expiry of a ninety days' notice to this effect. Failure to shift or relocate as asked for, shall invite closure of the shop till it conforms to the restrictions imposed in respect of sites."

**15. Substitution of rule 185.** For rule 185 of the Principal Rules, the following shall be substituted, namely, -

"Except with the previous sanction of the State Government, licences for the retail sale of liquor at any place within 500 meters of the border of another district shall not be granted."

**16. Substitution of rule 187.** For rule 187 of the Principal Rules, the following shall be substituted, namely, -

"(1) Except with the previous sanction of the State Government, no excise shop shall be established in any district bordering the States of Nagaland, Mizoram and Assam within 500 meters of their boundaries.

(2) Except with the previous sanction of the State Government no shop shall be located for the retail sale of any intoxicant within 1 km of Myanmar."

**17. Amendment of rule 188.** In rule 188 of the Principal Rules, for the words "in Imphal only", the words "as notified by the State Government" shall be substituted.

**18. Insertion of rule 199 (iv).** In rule 199 of the Principal Rules, a new sub-rule (iv) shall be inserted after the sub-rule (iii), namely, -

"The Government reserves the right to open/settle retail shops for foreign and country liquor at the minimum reserved fees through Government owned Agency/Corporation or as notified by the State Government".

**19. Amendment of rule 205.** In rule 205 of the Principal Rules, for the figure "Rs. 500", the figure and words "Rs. 500/- or any other amount as may be prescribed by the State Government" shall be substituted.

**20. Amendment of rule 219, 236 & 241, Form 14.** In clause (c) of Rule 219, clause (i) of rule 236 and clause (4) of rule 241 and Para IX and X(2) of Form 14 of the Principal Rules, for the figure and word "18 years", the figure and word "25 years" shall be substituted.

**21. Amendment of rule 229.** In rule 229 of the Principal Rules, for the word and figure "Rs. 2", the words and figure "10% of the licence fee for that particular licence" shall be substituted.

**22. Amendment of rule 238.** In rule 238 of the Principal Rules, for the words "any woman as sales woman", the words and figure "any woman below 25 years of age as sales woman" shall be substituted.

**23. Substitution of rule 239.** For rule 239 of the Principal Rules, the following shall be substituted, namely, -

**"Prohibition for employment of woman in foreign liquor shop without permission of Excise Commissioner:** No person who is licensed to sell foreign liquor shall, without the previous permission of the Excise Commissioner, employ or permit to be employed any woman either with or without remuneration:

Provided that a woman above 25 years of age may be engaged to assist in the conduct of sales in such foreign liquor shop subject to the prior approval of Excise Commissioner.”.

**24. Substitution of rule 243.** For rule 243 of the Principal Rules, the following shall be substituted, namely, -

“A holder of a licence mentioned in column two of the following table shall pay in advance an annual licence fee mentioned in column further of:

**LICENCE FEE:**

S N	KIND OF LICENCE	PRODUCTION CAPACITY	RATE OF LICENCE FEE
(1)	(2)	(3)	(4)
1	Distillery licence		Rs.10,00,000.00 per annum.
2	Brewery licence		Rs.10,00,000.00 per annum.
3	IMFL Compounding & Blending		Rs.3,00,000.00 per annum.
4	Reduction & Bottling		Rs.1,00,000.00 per annum.
5	IMFL Bonded Warehouse		Rs.10,00,000.00 per annum.
6	IMFL Wholesale		Rs.5,00,000.00 per annum.
7	IMFL 'OFF'		Rs.2,00,000.00 per annum.
8	IMFL 'ON' 5 star and above		Rs.4,00,000.00 per annum.
9	IMFL 'ON' 2 star and above but below 5 star		Rs.2,00,000.00 per annum.
10	IMFL 'ON' in hotels		Rs.2,50,000.00 per annum.
11	IMFL 'ON' Restaurant	For Urban areas	Rs.2,50,000.00 per annum.
		For Rural areas	Rs.1,00,000.00 per annum.
12	Microbrewery in IMFL 'ON' hotels or IMFL 'ON' restaurant licensed premises only		Rs.5,00,000.00 per annum.
13	Club 'ON'		Rs.1,00,000.00 per annum.
14	Temporary bar		Rs.5,000.00 per day.
15	Late closing licence granted to licensed hotels	(i) For a hotel duly classified by the	Rs. 5,00,000.00 per annum

	* and restaurants including bars attached thereto	Tourism Department as 5 (five) star and above, for consumption "ON" the premises	
		(ii) For a hotel duly classified by the Tourism Department as 2 (two) star and above, but below 5 (five) star for consumption "ON" the premises	Rs. 3,00,000.00 per annum
		(iii) For other hotels for consumption "ON" the premises	Rs. 1,50,000.00 per annum
16	Licence for the retail vend of foreign liquor at a Military Canteen established under the canteen tenant system		Rs. 20,000.00 per annum.

**25. Substitution of rule 244.** For rule 244 of the Principal Rules, the following shall be substituted, namely, -

**"Application for grant of excise licence or shifting of licensed premises or change of partner of any licence:** All applications for grant of excise licence or shifting of licensed premises or change of partner of any licence shall be made to the State Government in prescribed form and shall be accompanied by a non-refundable and non-adjustable Application Fee at the following rates irrespective of sanction or grant of the applied licence;

- (a) Application Fee for new Distillery/ Brewery licence and for every shifting application for the existing licences. Rs.2,00,000.00
- Application Fee for new foreign liquor "Bonded Warehouse" licence and for every shifting application for the existing licences. Rs.2,00,000.00
- (b) Application Fee for new foreign liquor "Wholesale" licence and for every shifting application for the existing licences. Rs.1,00,000.00
- (c) Application Fee for new foreign liquor "Retail OFF" and "Retail ON" licence and for every shifting application for the Existing licences. Rs.1,00,000.00
- (d) Application fee for microbrewery licence. Rs.1,00,000.00
- (e) Application Fee for foreign liquor "temporary bar" licence. Rs.5,000.00

(f) Application Fee for new foreign liquor "Late Closing" licence granted to Licensed hotels and restaurants.	Rs.50,000.00
(g) Application Fee for foreign liquor "temporary late closing" licence.	Rs.5,000.00
(h) Application Fee for new Canteen Tenant licence.	Rs.5,000.00
(i) Application Fee for new licence to Compound, blend foreign liquor and for every shifting application for the Existing licences.	Rs.1,00,000.00
(j) Application Fee for new licence to Bottle foreign liquor and for every shifting application for the existing licences.	Rs.1,00,000.00
(k) Application Fee for new wholesale, Retail and possession licence of Rectified spirit, Denatured Spirit and medicated wines for bona fide medicinal, industrial or scientific purposes and for every shifting application for the existing licences.	Rs.5000.00
(l) Application fee for change or alteration of licence.	Rs.1,00,000.00
(m) Application fee for sub-lease of manufactory	Rs. 75,000.00
(n) Application fee for cancellation and/or revalidation of expired permits and validity extension of permits.	Rs. 5000.00 per permit payable by the consignee at the place of import and for export permit payable by the consignor at the place of export.".

**26. Substitution of rule 246.** For rule 246 of the Principal Rules, the following shall be substituted, namely, -

**"Security deposit:** In addition to annual and monthly fees, an advance deposit equivalent to licence fees shall be realized from the holders of licences for the retail sale of foreign liquor for consumption 'OFF' and 'ON' the premises except the licences for the sale of foreign liquor for consumption 'ON' the premises in a club, temporary and occasional licences and Military Canteen tenant licence as security deposit before the commencement of the licence for the due observance of the conditions and terms of the licence. The security will be liable to be forfeited for violation of any condition of licence or of any provision of the Excise Acts and rules in addition to any other penalty prescribed

by the provision of the Act. If not forfeited the security deposit will be refunded towards the end of the year or may be transferred at his request to the next year.”

**27. Amendment of rule 247.** In the sub-rule (1) of rule 247 of the Principal Rules, for the words and figure “a fee of Rs. 5 per diem”, the words and figure of “**a fee Rs. 5,000**” shall be substituted and for the words and figure “the fee shall be Rs. 10 per diem”, the words and figure “**the fee shall be Rs. 10,000.**” shall be substituted.

**28. Substitution of rule 248.** For rule 248 of the Principal Rules, the following shall be substituted, namely, -

**“Fees for Late closing licence:** (i) Foreign liquor ‘ON’ licensed premises licensed as hotels and restaurants and bars attached to such hotels and restaurants and also other premises licensed for ‘ON’ sale of foreign liquor including Club ‘ON’ licences shall be kept open for sale of liquor from 11 AM to 9 PM. Such premises may be kept open upto 10 PM under a separate late closing licence issued by Excise Commissioner with the previous sanction of the State Government and on payment of a fee prescribed in rule 243 of these Rules.”.

**29. Substitution of rule 249.** for rule 249 of the Principal Rules, the following shall be substituted, namely, -

**“Fees for Temporary late closing licence:** The Excise Commissioner may, grant a temporary late closing licence to the holder of a licence for consumption ‘ON’ the premises if he desires for keeping his bar open beyond the prescribed time limit on payment of a fee of Rs. 5,000.00 per day up to a maximum of three days.”.

**30. Substitution of rule 251.** For rule 251 of the Principal Rules, the following shall be substituted, namely, -

**“(1) Canteen Stores Department Wholesale warehouse licence:** A licence shall be granted by the Excise Commissioner with the previous sanction of the State Government to establish a canteen stores department wholesale warehouse on payment of annual licence fees as prescribed under rule 243 of these Rules, to import and store duty paid India made foreign liquor or foreign liquor. The licensee shall supply or sell the above duty paid liquor to other military canteen stores or defence forces units stationed within the State having licence.

**(2) Para Military Force licences:** Licences may be granted to Para Military Units by the Excise Commissioner for retail sale of foreign liquor or Indian liquor or both to the members of Para Military Units for their personal consumption on payment of the same fees as prescribed for Military canteen tenant licences.

**31. Amendment of rule 252.** In rule 252 of the Principal Rules, (i) in sub-rule (i), for the words and figures “shall be Rs. 250 to 500 per annum as fixed by the Excise Commissioner”, the words “**shall be fixed by the State Government**” shall be substituted.

(ii) in sub-rule (2), for the words and figures “shall be Rs. 50 per annum”, the words “**shall be fixed by the State Government**” shall be substituted.

**32. Substitution of rule 253.** For rule 253 of the Principal Rules, the following shall be substituted, namely, -

“(a) Licence\$ for the wholesale vend of denatured spirit shall be granted by the Excise Commissioner on payment of fees of Rs. 10,000.00 (Rupees ten thousand only): Provided that the licences granted vide this rule shall be renewed annually by the Excise Commissioner on satisfactory records and on payment of annual licence fees.  
 (b) A pass fee at the rate of Rs. 5.00 (Rupees five only) per litre payable in advance shall be realized for issue of pass for import of denatured spirit by the wholesale licence holders.”.

**33. Substitution of rule 254.** For rule 254 of the Principal Rules, the following shall be substituted, namely, -

“Licences for retail sale of denatured spirit shall be granted by the Excise Commissioner on payment of annual licence fees of Rs. 5,000.00 (Rupees five thousand only). The licence granted under this Rule shall be renewed by the Excise Commissioner annually on satisfactory records and on payment of annual licence fees.”

**34. Amendment of rule 255.** In the rule 255 of the Principal Rules, the whole rule shall be substituted as

“Licences for possession of denatured spirit for domestic or business purposes, in excess of the quantity fixed as the limit of private possession shall be granted and issued by the Commissioner of Excise on payment of annual licence fee of Rs. 5,000.00 ((Rupees five thousand only) for possession of such quantity as may be specified in each case. The licence shall be renewed annually by the Commissioner of Excise if there is nothing adverse against the licensee and on payment of annual licence fees.”

**35. Substitution of rule 256.** For rule 256 of the Principal Rules, the following shall be substituted, namely, -

“(a) The Excise Commissioner may grant licences for the retail sale of rectified spirit (including absolute alcohol) only to approved chemists or druggists or approved firms or approved persons and only for bonafide medicinal, industrial or scientific purposes on payment of a fee of Rs. 30,000.00 (Rupees thirty thousand only) per annum.  
 (b) Licences for the use in the manufacture of drugs, medicines or chemicals of pure rectified spirit manufactured in India will be issued free of charge to manufacturing chemists approved by the Commissioner of Excise.  
 (c) Licences granted vide sub-rule (a) and (b) of this rule shall be renewed by the Excise Commissioner annually on satisfactory records and on payment of annual licence fee. No fees shall be charged for renewal of the licence granted under Rule 256 (b) above.  
 (d) A pass fee of Rs. 2.00 (Rupees two only) and Excise duty of Rs.8.00 (Rupees eight only) per litre payable in advance shall be realized for issue of pass for import of rectified spirit by the wholesale licence holders.”.

**36. Amendment of rule 257.** In rule 257 of the Principal Rules, for the words and figures “Rs. 20 per annum”, the words and figures “Rs. 2000 per annum” shall be substituted, and for the words and figures “a fee of 25 n.p. per bottle”, the words and figures “a fee of Rs. 25.0 per bottle” shall be substituted.

**37. Amendment of rule 258.** In rule 258 of the Principal Rules, for the words and figures “Rs. 50 per annum”, the words and figures “Rs. 5000 per annum” shall be substituted, and for

the words and figures "a fee of 25 n.p. per quart bottle", the words and figures "**a fee of Rs. 25.0 per quart bottle**" shall be substituted.

38. **Amendment of rule 259.** In rule 259 of the Principal Rules, for the words and figures "A fee of 50 n.p. per quart bottle", the words and figures "**A fee of Rs. 50.0 per quart bottle**" shall be substituted.
39. **Amendment of rule 260.** In rule 260 of the Principal Rules, for the words and figures "Rs. 10 per annum", the words and figures "**Rs. 5000 per annum**" shall be substituted.
40. **Amendment of rule 272.** In rule 272 of the Principal Rules, for the words appearing in the last line "superior class", the words "**superior class or Government owned Agency/Corporation as notified by the State Government**" shall be substituted.
41. **Amendment of rule 273.** In the 2<sup>nd</sup> para of rule 273 of the Principal Rules, for the words appearing in the last line "accustomed to drinking such liquor", the words "**accustomed to drinking such liquor or locations/places as notified by the State Government**" shall be substituted.
42. **Amendment of rule 274.** In rule 274 of the Principal Rules, for the words "*bona fide* residential accommodation", the words "***bona fide* residential accommodation with conditions as notified by the State Government**" shall be substituted.
43. **Amendment of rule 282.** In rule 282 of the Principal Rules, for the word and figure "Rule 251", the word and figure "**Rule 243**" shall be substituted.
44. **Substitution of rule 305.** For rule 305 of the Principal Rules, the following shall be substituted, namely, -
 

"The holder of a license for the retail sale of Country Spirit shall not sell such spirit at prices higher or lower than those notified by the State Government"
45. **Amendment of rule 310.** In rule 310 of the Principal Rules, for the words and figure "4.55 litres", the words and figure; "**5 litres**" shall be substituted.
46. **Substitution of rule 318.** For rule 318 of the Principal Rules, the following shall be substituted, namely, -
 

**"Hours During which licensed premises may be kept open and closed:** (1) Unless otherwise ordered by the State Government premises licensed for the vend of an intoxicant may be kept open or closed as stated in the following rules.

(a) Foreign Liquor 'ON' licensed premises licensed as hotels and restaurants and bars attached to such hotels and restaurants and also other premises licensed for 'ON' sale of foreign liquor including Club 'ON' licence shall be kept open for the sale of liquor from 11 AM to 9 PM. Such premises may be kept open upto 10 pm under a separate late closing licence as prescribed under Rule 283 and 284 of these Rules.

(b) The premises licensed for the retail vend of foreign liquor in a proprietary club, the profits of which are divisible among the shareholders or members may be kept open for sale of liquor from 10 AM to 9 PM.

Provided that the dak bungalows and non-proprietary clubs, the profits of which are not

divisible among the shareholders or members, may be kept open from 10 AM to 9 PM.  
 (c). Other premises: Premises licensed for the retail sale of foreign liquor, or for the retail sale of country spirit, shall be opened or closed at the following hours:

<u>Type of licence</u>	<u>Opening hours</u>	<u>Closing hours</u>
Foreign liquor:		
Retail "OFF"	10 AM.	9 P.M. (throughout the year)

**(2) Certain premises exempted from time limit:** The above Rules 318 (1)(a)(b)(c) do not apply to shops for the retail sale of denatured spirit, or to the premises of chemists or druggists who are licensed as such to sell medicated wines or rectified spirit.

**(3) Military canteen:** Premises licensed for the retail vending of foreign liquor at a military canteen, established under the canteen system, shall remain open during such hours as may be prescribed by the officer-in-command of the regiment or units.

**47. Rule 319,320 –repealed.**

**48. Substitution of rule 321.** For rule 321 of the Principal Rules, the following shall be substituted, namely, -  
 "No intoxicant shall be sold on such day/days as notified by the State Government in the Official Gazette in area/areas specified therein."

**50. Addition of rule 355 – 365.** In the Principal Rules, after rule 354, the following rules shall be added, namely, -

**"355. Registration of brand name and label:**

(1) Notwithstanding anything contained in these rules, no person shall manufacture, sell or offer for sale any brand of India made foreign liquor in bottles unless its brand name and label is registered with the Excise Commissioner and a certificate of registration is granted by him.

(2) No bottle of India made foreign liquor shall be sold or offered for sale unless the bottle is properly capsuled and capsule bears the name of the distiller, compounder, blender or brewer of such brand of India made foreign liquor.

**356. Validity of certificate of registration:** A certificate of registration granted under sub-rule (1) of rule 355 shall be valid till 31<sup>st</sup> day of March next following year and shall be renewed for a period of one year at a time on payment of prescribed fees.

**357. Fees for registration:**

(i) The fee for registration of a brand name and label of IMFL shall:

(a) In respect of Whisky, Rum or Brandy bottles be rupees one lakh only and for renewal thereof rupees one lakh only annually, and

(b) In respect of Wine, Vodka, Liqueurs, Gin, Champagne, Cordials and other similar potable alcohol preparations and Beer, the registration be rupees fifty thousand only and renewal thereof rupees fifty thousand only annually.

(c) For any change, addition or deletion of any mark or inscription on labels, fresh registration shall be done with deposit of prescribed registration fees.

**358. Application for registration:**

1. Application for registration of a brand name and label referred to under sub- rule (1) of Rule 355 shall be made to the Excise Commissioner at least one month before the India made foreign liquor is manufactured and application for renewal of the certificate of registration for any year shall be made before the last day of February of the year preceding.
2. An application referred to in sub-rule (1), shall contain the following particulars, namely;
  - (a) The brand name and the alcoholic strength of the IMFL and the measure in litres it is proposed to be sold;
  - (b) The country of origin of the liquor;
  - (c) The name and address of the distiller, compounder, blender and brewer and in respect of foreign liquor bottled in India, the name and address of the bottler; and
  - (d) The MRP, dates of manufacture and expiry in case of canned beer, and shall be accompanied by two copies of label corresponding to the brand and containing particulars mentioned in clauses (a), (b) and (c) above. The labels shall be authenticated by the applicant with his dated signature in full.

**359. Maintenance of records by Commissioner of Excise:** The Excise Commissioner shall maintain an upto date record of all brand names and label registered under these rules.

**360. Powers of the State Government and Excise Commissioner to refuse etc. registration of brand and label:** The State Government or the Excise Commissioner, if satisfied that it is necessary to do so for reasons to be recorded in writing, may refuse registration or to renew the registration of brand and label and may also likewise and without any notice at any time, suspend, cancel the registration of any brand and label and on such cancellation the certificate of registration shall become invalid and no claim for any compensation thereto shall be entertained.

**361. Profile registration in case of manufacturers who manufacture their products outside the state and intends to sell their products in Manipur:** A profile registration fee of Rupees five lakhs (Rs. 5 lakhs) only as annual fee shall be levied on the manufacturers who manufacture their products outside the State and intends to sell their products in Manipur. The fee levied shall be valid till 31<sup>st</sup> March of the financial year.

**362. Definition:** For the purpose of this rules “Hologram” means Holographic Excise Adhesive Label (HEAL) which is a product of laser optics and is used on liquor bottles to preserve genuineness of the product which may be specified by the State Government by notification.

**363. Manufacturing of hologram:** (i) The tender for procurement of Security Holograms for affixation on liquor bottles shall be called through e-tender notice.  
 (ii) The manufacturing of Holograms shall be done under supervision of the purchasing department officials. The successful tenderer may set up its own facility for Hologram manufacturing in spool form facility in the state of Manipur with prior concurrence and at the rate fixed by the Excise Commissioner, Manipur.

The Hologram may also be procured from State/Central Government manufactory

specialising in producing such High holographic excise adhesive label as per requirement of the Excise Rules.

Provided that the State Government may, by notification, direct such amount to be paid as handling charges to such head of account or such authorities as may be decided by the State Government from time to time.

(iii) The successful bidder shall be issued a licence for manufacture of hologram on payment of a licence fee of Rupees five lakhs (Rs. 5,00,000.00) per annum.

(iv) The Excise Commissioner, Manipur shall appoint such Excise officers and establishment as he may think fit to the charge of the hologram manufactory. The licence holder shall pay to the State Government at the end of each calendar month such establishment charges as may be determined from time to time by the Excise Commissioner. The cost of establishment shall include pay and allowances, if any, as well as leave salary and pension contributions.

(v) **Accommodation for Officer-in-charge and established:** The licence holder shall provide suitable rent-free quarters to the satisfaction of the Excise Commissioner for the Officer-in-charge and other establishment in close proximity to the hologram manufactory and shall keep the same and the apparatuses therein in proper repair. He shall also supply such office with such furniture as may be required for the use of the officer within the hologram manufactory.

**364. System of Procurement of Holograms from the manufacturer:**

(i) The licensee of a -

(a) Foreign Liquor manufactory, Brewery or (b) Country Spirit manufactory shall make advance payment for the procurement of hologram to the Commissioner of Excise, Manipur. They shall do so by way of a Demand Draft for 100% value of the holograms in favour of the hologram manufacturer. Along with the payment, the licensees referred in (a) and (b) above will also submit a requisition to the Excise Commissioner, Manipur for the number of holograms desired by them. Once this requisition is approved by the Excise Commissioner, a pass will be issued authorizing the supply of holograms to the concerned manufactory, brewery or country spirit warehouse under an invoice raised by the manufacturer in the name of the indenter. The Demand Draft received from the manufactory, brewery or country spirit warehouse would then be handed over to the manufacturer by the Excise Commissioner. The manufacturer shall arrange to dispatch the holograms within 72 hours of receiving such intimation from the Excise Commissioner. Payment for rejected labels, if any, will be adjusted against the subsequent payment. On receipt of the Holograms, the Excise Officer in charge of the Foreign Liquor manufactory, Brewery/Country Spirit manufactory shall confirm the receipt through a verification certificate.

(ii) The spools of Holograms so received from the manufacturer shall be stored securely within the bonded premises of the Foreign Liquor manufactory, Brewery / Country Spirit manufactory, under the joint supervision of the Excise Officer in charge of the manufactory, Brewery / manufactory, and the licensee of the manufactory / manufactory or his authorized representative.

**365. Activity description at the Foreign Liquor manufactories, Breweries and Country Spirit manufactory:** (i) At the start of production during the day, the licensee of the Foreign Liquor manufactory, brewery/ Country Spirit manufactory shall place a requisition for a defined number of Holograms to the Excise Officer in charge of the manufactory / manufactory. The requisition shall be for 10,000 Holograms or multiples thereof.

- (ii) The Excise Officer in charge of the manufactory, brewery/ manufactory shall supply the same to the licensee, after making a record of the same.
- (iii) The Holograms would be affixed on all the bottles during production.
- (iv) Before the removal of any bottle or bottles of liquor to the bonded warehouse of the Foreign Liquor manufactory/ Country Spirit manufactory, the licensee of a manufactory, brewery/ manufactory shall assign the required attributes to the Holograms so affixed.
- (v) The Holograms which have been supplied by the Excise Officer in charge of a manufactory to the licensee of the manufactory, but which remain unused after the completion of the day's production, shall remain in the custody of the manufacturer. Those Holograms shall be affixed on the bottles during production on the next working day.

A spool of Holograms once fixed on a particular bottling line shall not be ordinarily removed till the spool is completely exhausted.

**366. Damage and loss of Holograms and Payment of Hologram Wastage Regulatory Fee:**

- (1) The licensee concerned shall be liable to pay Hologram Wastage Regulatory Fee, which shall be equivalent to the Excise duty of the product for which the manufactory has been registered with, if the Excise Commissioner has reason to believe that the Holograms reported to be lost or damaged have not actually been lost or damaged.
- (2) In all cases, the Excise Officer in charge of a Foreign Liquor Manufactory, brewery or a Country Spirit Bottling, shall maintain a record of the number of the lost or damaged Holograms, and of the Serial (Sequential) Numbers of the lost or damaged Holograms.
- (3) An account of stock of Holograms shall be taken in each Foreign Liquor Manufactory, brewery and Country Spirit Manufactory at the end of each calendar quarter, by the Superintendent of Excise, or by an Excise Officer, not below the rank of an Inspector of Excise, deputed by the Superintendent of Excise, for the purpose.
- (4) If, during such stock-taking, a discrepancy is found between
  - (a) The total number of Holograms dispatched by the manufacturer for supply to the Foreign Liquor manufactory, brewery / Country Spirit manufactory concerned; and
  - (b) The total of the number of Holograms
    - (i) used for affixation on bottles produced in the manufactory, brewery / manufactory,
    - (ii) lost or damaged, but accounted for, and
    - (iii) the number of Holograms lying unused with the Excise Officer in charge of the manufactory/manufactory, and with the licensee of the manufactory, brewery/the manufactory; the unaccounted-for Holograms (i.e. the difference between a. and b.) shall be treated as damaged or lost and the licensee of the manufactory shall be liable to pay Hologram Wastage Regulatory Fee for such Holograms.

In such cases a demand shall be raised by the Superintendent of Excise on the basis of the report of the stock taking officer and the licensee of the Foreign Liquor Manufactory, brewery or the Country Spirit Manufactory, as the case may be, shall be liable to pay the Hologram Wastage Regulatory Fee as per the demand raised within three days of receipt of such demand.

(c) The licensee of a Foreign Liquor manufactory, brewery / Country Spirit manufactory shall inform the Excise Officer in charge the manufactory / manufactory about the number of Holograms that were lost or damaged during the process of affixation of the Holograms on bottles. The licensee shall also furnish a list of the Serial (Sequential) Numbers of such

lost and damaged Holograms, to the Excise Officer. The Excise Officer shall maintain a record of such lost and damaged Holograms.

(d) Damaged Hologram should be physically preserved by the licensee for inspection by the Excise Officer in charge of the manufactory, brewery / manufactory, or by any other Excise Officer.

**51. Addition of form 14A:** In the Principal Rules, after Form 14, the following Form 14A shall be added, namely, -

**Form No. 14 A**

[See Rules 98 and 273]

**Retail Licence for the retail vend of foreign liquor for consumption "On" the premises**

Counterfoil	(Note:- Counterfoil of this licence is be signed by the licensee and filed in the Collector's office)	District..... No. of licence in the register Name of vendor..... Locality of vend.....
District	Be it known to all concerned that..... resident of..... is hereby authorised by the undersigned Collector to open a Hotel/ Bar/ Restaurant at..... for the sale by retail of potable foreign liquor from..... to 31st March, 20....., after which this licence will cease to have effect.	
Register No.	It is required of the holder of this licence as a condition of this licence remaining in force that he shall duly and faithfully perform and abide by the following conditions and by the provisions of the Eastern Bengal and Assam Excise Act, 1910 (1 of 1910), subsequently amended from time to time and by all Notifications and Rules which have been or which may from time to time be published or made thereunder so far as they are applicable to this licence.....	
Locality of Vend	<p>I. That he shall pay to Government of Manipur in advance an annual licence fee of Rs. ..... and a monthly fee at the rate as may be prescribed by the Government, on the 15<sup>th</sup> of every succeeding month on sales made during the previous month. A security equivalent to monthly fee calculated on the estimated sale of one month shall be paid in advance before the commencement of the licence, the amount of security will be subject to revision on the basis of actual sales in the first two months. The amount of security will be liable to be forfeiture for the mismanagement of the Hotel/ Bar/ Restaurant, breach of any of the conditions of this licence or infringement of any of the Excise rules in addition to any other penalty prescribe by rules. If not forfeited, the amount of security will be refunded to the holder of this licence towards the end of the year or transferred at his request to any other licensee.</p> <p>That he shall pay the same into the Treasury/Sub-Treasury at Lamphel.</p> <p>II. That he shall not alter the nature of any liquor or the labels under which he purchased it; Provided that bottles opened by a competent Excise Officer for purpose of test may, if resealed by the Excise Officer,</p>	

be sold. That he shall not reduce the strength of such liquor whether by their addition of water or by mixing it with liquor of lower strength or by other means whatsoever and that he shall not keep a stock or sell liquor declared unwholesome by the Excise Commissioner.

III. That he shall not sell whisky, brandy or rum at a lower strength than 25 degrees under London Proof or gin at a strength lower than 35 degrees under London Proof and the holder of a licence to sell India made foreign liquor for consumption 'ON' the premises may use peg measure. One full peg is equal to 60 ml.

Annual fee  
payable in  
advance Rs.....in  
addition to  
monthly fee.

IV. That he shall sell under this licence only the following kinds of foreign liquor, namely:

Beer, cider, wines, liquor, brandy, whiskey, gin and rum (either imported or manufactured in India) and that under this licence he shall not sell plain spirit, rectified spirit or denatured spirit.

V. That he shall not sell or attempt to sell any kind of foreign liquor at an excessively high price.

VI. That he shall not allow any liquor to be consumed on his premises except only in the room or rooms specified in this licence.

VII. That he shall not store any foreign liquor to be sold under this licence in any premises other than those named herein without previously obtaining the written sanction of the Collector on the reverse of this licence. That he shall effect his sale of liquor only in the room or rooms for which this licence is granted and on premises the arrangement whereof, have been approved by the Collector and make no alteration in the arrangement of the premises without previous approval of the Collector and that he shall keep the said premises clean.

VIII. That he shall not under colour of this licence sell foreign liquor to any person at one time, which exceeds the legal limit.

IX. That he shall not during the hours in which his licensed premises are kept open for sales and liquor employ or permit to be employed in any part of such premises, either with or without remuneration any woman to assist him in the conduct of sales in any capacity whatsoever otherwise than with the permission previously obtained in writing from the Excise Commissioner and endorsed on his licence or any person who is under the age of 25 years or a deceased person.

X. That he shall not sell spirits or liquor of any description to the following:

- (1) Any Railway servant at the time on duty;
- (2) Any Excise or Police Officer of any rank being in uniform or on duty;
- (3) Any vagrant under Police escort;
- (4) Any insane person;
- (5) Any person under 25 (twenty-five) years of age;

- (6) Any person known or believed to be drunk or intoxicated;
- (7) Any non-commissioned officer or soldier of Indian Army, any non-commissioned officer or sailor of the Indian Navy, any non-commissioned officer or airman of the Indian Air Force or any member with corresponding ranks of the other Forces.
- (8) Any driver of automobile

**XI.** Foreign Liquor 'ON' licensed premises licensed as hotels and restaurants and bars attached to such hotels and restaurants and also other premises licensed for 'ON' sale of foreign liquor including Club 'ON' licence shall be kept open for the sale of liquor from 11 AM to 9 PM. Such premises may be kept open upto 10 PM under a separate late closing licence as prescribed under Rule 248 of these Rules

**Date of licence.** **XII.** That he shall report to the Collector, the arrival of consignment of foreign liquor within 7 days of its receipt and at least 48 hours before it opened stating the description and quantity of such liquor received.

**Received the licence and agreed to its conditions.** **XIII.** That he shall keep a correct account of sales daily in prescribed Form and that he shall produce it for inspection on demand of any Excise Officer entering for inspecting his shop at any time of the day or night.

**Licence.** Infraction of any of the above conditions will subject the holder of the licence to forfeiture of the licence and to all or any of the penalties prescribed by law or rule.

District      Collector  
The      20.

District      Collector  
The      20.

List of authorised agents of salesmen				
Name	Father's Name	Age	Residence	Native: Village, Thana, District

Description of the room or room's for sale of Foreign liquor	
Restaurant	
Hotel	
Bar	

THOKCHOM BEDAJIT,  
Deputy Secretary (Finance),  
Government of Manipur.